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ABSTRACT

In 1983 the Arkansas State Board of Education adopted minimum education standards. One consequence of the legislation has been school district consolidation. From 1983 to 1999, the number of Arkansas school districts declined from 370 to 310, and consolidations are expected to continue due to the high costs of maintaining the standards and providing quality educational programs. Proponents of consolidation suggest that the state should mandate further consolidations as a money-saving strategy. This report examines data on school district spending and finds that consolidations have not resulted in savings. The expenditures and millages of all 218 school districts that consolidated from 1965 to 1995 were analyzed, comparing the year before and the 2 years after consolidation. Only 15 of the 113 mergers resulted in lower spending. In the year following consolidation, 25 school districts voted a lower millage, 80 voted the same millage, and 113 voted a millage increase. Additional data show that in 1996-97, the state's 100 smallest school districts spent $84 per pupil more than the state average but $536 per pupil less than the state's 10 largest districts. Small school districts also made a greater local tax effort than larger districts. An appendix presents spending and millage data for each consolidation analyzed. (SV)

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School District Consolidation Will Save Millions Of Dollars: Fact Or Myth?

Prepared by

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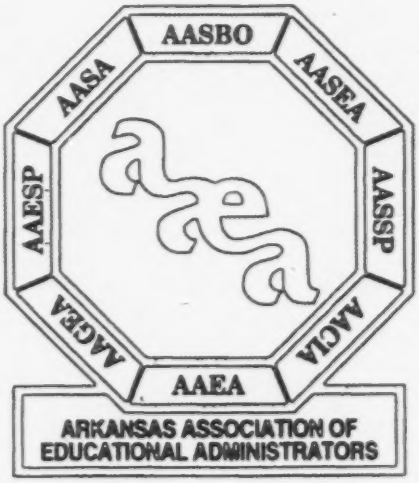

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815 Bishop
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Since the adoption of minimum education standards by the State Board of Education in 1983, many significant changes have occurred in public education in Arkansas.

School districts increased curricular offerings for students; reduced student-teacher ratios; expanded counseling, library and health services; lengthened the school day and school year; strengthened the evaluation process for teachers and administrators; improved staff development programs for certified personnel; initiated a process for long-range planning at the district level; implemented a student assessment program to increase accountability; and made numerous other changes to improve educational programs.

One consequence of the legislation requiring all school districts to meet the state educational standards has been more school consolidation. The total number of school districts in Arkansas has been reduced from 370 to 310 since 1983 - a reduction of 60 school districts. During the next few years, it is projected that other school districts will be consolidated due to the high costs necessary to maintain the standards and provide a quality educational program.

Because of the increased emphasis on greater efficiency in school operations and the critical need for additional funding for education, state political and business leaders often ask: "Why not mandate the immediate consolidation of a large number of the state's 310 school districts and save tens of millions of dollars?"

This impetus for school consolidation is further encouraged when the number of schools in Arkansas are compared with states in the southeastern region of the United States (see Table 1).

Table 1. A Comparison of School Districts and School Enrollments in Arkansas and Eight Southeastern States in 1996-97.

State	Number of School Districts	Public School Enrollment (Fall 1996)	Average Size
Arkansas	* 311	456,468	1,468
Georgia	180	1,321,239	7,340
Mississippi	153	503,967	3,294
Tennessee	139	891,535	6,414
Alabama	127	741,110	5,836
North Carolina	117	1,199,962	10,256
South Carolina	93	644,007	6,925
Florida	67	2,241,411	33,454
Louisiana	66	786,375	11,915

**Editors Note: The number of school districts in Arkansas declined to 310 in 1998-99.*

Source: National Education Association, Rankings of the States, 1997

Proponents of school consolidation fail to note that numerous other states have more school districts than Arkansas. These states include: Missouri, Texas, Oklahoma, Nebraska, Minnesota,

Iowa, Illinois, Wisconsin, Montana, California, New York, Ohio, New Jersey, Michigan, Pennsylvania, and Massachusetts (see Table 2).

Table 2. A Comparison of School Districts and School Enrollments in Arkansas and Selected States in 1996-97

State	Number of School Districts	Public School Enrollment	Average School District Size
Arkansas	*311	456,468	1,468
Massachusetts	335	929,773	2,775
Minnesota	355	845,804	2,383
Iowa	379	502,941	1,327
Wisconsin	426	879,259	2,064
Montana	463	164,627	356
Pennsylvania	500	1,804,256	3,609
Missouri	525	883,327	1,683
Oklahoma	577	621,000	1,076
New Jersey	595	1,214,797	2,042
Ohio	611	1,843,311	3,017
Nebraska	645	290,890	451
Michigan	686	1,684,294	2,455
New York	706	2,812,031	3,983
Illinois	908	1,973,040	2,173
California	999	5,612,965	5,619
Texas	1043	3,828,975	3,671

**Editors Note: The number of school districts in Arkansas declined to 310 in 1998-99.*

Source: National Education Association, Rankings of the States, 1997

Of the 16 states which have more school districts than Arkansas, 14 have larger student populations. However, it is interesting to note that the average size of school districts in nine states - Iowa, Montana, North Dakota, Vermont, South Dakota, New Hampshire, Nebraska Maine, and Oklahoma - is below the average school district size of 1,468 in Arkansas (see Table 3).

Table 3. Number of Students Per School District in Selected States in 1996-97.

State	Number of School Districts	Public School Enrollment	Average School District Size
Missouri	525	883,327	1,683
Kansas	304	466,367	1,534
Arkansas	311	456,468	1,468
Iowa	379	502,941	1,327
New Hampshire	162	196,753	1,215
Oklahoma	577	621,000	1,076
Maine	231	213,866	926
South Dakota	172	135,126	786
North Dakota	234	118,433	506
Nebraska	645	290,890	451
Montana	463	164,627	356
Vermont	306	107,922	353

**Editors Note: The number of school districts in Arkansas declined to 310 in 1998-99.*

Source: National Education Association, Rankings of the States, 1997

In 1964-65, there were 412 school districts in Arkansas. Today, there are 310 school districts - a reduction of 102 districts (See Table 4).

Table 4. Number of School Districts in Arkansas in Selected Years From 1964-65 to 1998-99

School Year	Number of School Districts
1964-65	**412**
1967-68	**395**
1970-71	**384**
1973-74	**384**
1976-77	**384**
1979-80	**373**
1982-83	**370**
1985-86	**341**
1988-89	**329**
1992-93	**319**
1998-99	**310**

Source: Arkansas Department of Education

Beginning on July 1, 1965, and extending through the 1994-95 school year, there have been 218 Arkansas school districts involved in school consolidations.

In an attempt to determine whether or not large-scale consolidation of school districts would actually result in the savings of millions of dollars, the millages and expenditures of all the school districts that have consolidated since the school year 1964-65 have been analyzed (see Appendix).

Table 5 shows the school districts in Arkansas which have spent less money in the first or second year, or in both years, after consolidation occurred.

Table 5. Arkansas School Districts Spending Less After Consolidation

School District	Total Expenditures for the First Year Prior to Consolidation	Reduced Expenditures the First Year After Consolidation	Reduced Expenditures the Second Year After Consolidation
Bright Star	$156,896		$6,662
Hampton	$302,020	$45,810	
Lockesburg	$208,521	$ 7,507	
Kirby	$171,651	$14,789	
Elaine	$1,192,143	$83,801	$8,041
Newport	$5,343,96	$506,399	$582,014
Kingsland	$875,319	$59,875	$49,963
E. Poinsett Co.	$1,845,775	$125,133	
So. Miss.Co.	$5,129,452	$19,754	$72,362
Mt. Home	$7,146,791	$170,661	
DeQueen	$3,197,634	$64,830	
Lewisville	$2,248,382	$427,142	
Drew Central	$2,867,900	$17,080	
Mt.Vernon-Enola	$1,123,215	$3,862	$1,109
River Valley	$1,290,322	$94,128	
Horatio	$2,242,392	$113,959	
Tuckerman	$2,269,462		$6,536
Total	$40,322,843	$1,754,730	$726,687

Source: Arkansas Department of Education Statistics (See the Appendix)

Q. What does the record show about the expenditures and the millages in these 218 districts before and after consolidation?

The 218 school districts, spent a total of $279,253,128* the year before consolidation. The first year after consolidation, these districts spent $298,647,278.

During the first year after consolidation, there were only fifteen (15) school districts (out of a possible 113**) that spent less than was spent by these districts the year before consolidation. These fifteen districts spent a combined total of $1,754,730 less during the first year after consolidation. (See Table 5 on the previous page.)

Following the consolidation of 218 school districts from 1964-65 to 1994-95, the millages in these school districts the first year after consolidation were affected as follows:

- 25 school districts voted a lower millage.
- 80 school districts voted the same millage.
- 113 school districts voted a millage increase.

It is evident, therefore, from the available facts relating to what happens to school costs after consolidation, that massive consolidation will not save millions of dollars.

*** Consolidation Information.**

1. Expenses do not include capital outlay. One reason that the capital outlay spent from the Operating Fund was not included is that the older Annual Statistical Reports did not separate capital outlay-operating fund from capital outlay-building fund.

2. Items included in the expenses are: (1) current expenses; (2) debt service (non-bonded), and (3) debt service (bonded).

3. Since the capital outlay is not included, this helps to eliminate the distortion of including consolidation incentive funds spent on buildings or other nonrecurring types of expenditures.

** This is greater than the total reduction in the number of school districts because some districts have been involved in more than one consolidation.

Q. What then are valid arguments for consolidation?

In many instances, school consolidation will:

- Provide more educational opportunities for children because of increased curricular offerings.
- Provide more efficient services because of the availability of specialists in such areas as transportation, accounting, curriculum, etc.
- Result in an increase in the salaries of teachers in the new district. (Following a consolidation, the salaries are raised to those of the district paying the highest salaries as soon as possible.)
- Promote greater equity in financial resources.
- Eliminate some very small inefficient classes.

Q. Why can't all reorganized school districts operate on less funds?

Some reasons are as follows:

- Increased transportation costs.
- Increased capital outlay expenditures for new buildings, etc.
- Although the number of superintendents is reduced, the newly created larger districts must employ assistant superintendents or supervisors to adequately administer transportation, curriculum, federal programs, etc. These assistants often earn more than the superintendents earned in smaller districts.
- When districts are consolidated, the salaries of teachers in the smaller districts are raised to the level of those in the district that paid the highest salaries. It is not always possible to do this the first year, but it is done as soon as possible.
- Increased costs associated with an enriched curriculum.
- Increased costs associated with expanded student services.

Q. What is the actual administrative cost in the state's smaller school districts?

In addition to comparing the expenditures of school districts before and after consolidation, data was compiled on the total administrative costs in the 100 smallest districts in the state based on average daily membership of pupils in the 1996-97 school year.

The total cost of salaries (certificated) for administrators (superintendents, principals and supervisors) in the 100 smallest school districts for 1996-97 was $11,202,835.

Based on the state average, the cost of the administrative offices - including supplies, equipment, employee benefits, telephone, postage, salaries of non-certificated bookkeeper, secretaries, etc.) personnel and other costs associated with the offices, including school board expenses - amounted to 115 percent of the salary expense. Using this percentage, it is estimated that another $12,866,450 was spent on administration, making the grand total cost of administration to be $24,069,291.

All of this could not be saved if the districts were eliminated because newly consolidated districts would also need principals, supervisors, and assistant superintendents; and experience other additional costs. Therefore, the savings would be considerably less than $24,069,290, if only the administrative expense is considered. It is true that small school districts, in most instances, have a higher expense per pupil than most school districts; but it is not more than the largest districts.

In 1996-97 the current expense (total expense less capital outlay) per ADA in the state was $4,168. The current expense per ADA in the 100 smallest districts was $4,252. The current expense per ADA in the 10 largest school districts was $4,788. Therefore the 100 smallest school districts spent $84 more per pupil than the average in the state but spent $536 less per pupil than the average spent in the 10 largest school districts.

Q. <u>Are smaller school districts making a reasonable local effort to fund educational programs?</u>

The average millage voted in the state (1997) was 32.04; while the average voted in the hundred smallest districts was 32.72 - a difference of .68 mills. The small district is making greater local effort, considering the average, than the larger districts.

SUMMARY

This study was not conducted for the purpose of opposing or supporting consolidation of school districts. The purpose was to show that mass consolidation will not save the state millions of dollars.

For those who propose large-scale school consolidation, more valid reasons should be used. For example, will larger districts provide more opportunities for children to take the courses they want? Will there be more efficiency in the administration of the schools? Will there be more qualified specialists in areas such as curriculum, pupil transportation, finance, etc.?

In addition, other questions should be addressed. Will there be additional costs because of consolidation? Will the cost of pupil transportation increase? Will additional facilities be necessary?

In summary, this study and others conducted in recent years throughout the nation on school district reorganization show that consolidation of school districts, in most instances, does not save money. Savings in one area often offset additional expenses in other areas.

APPENDIX

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Dallas Co.	41,372	64-65			40		
Sparkman	187,847	64-65			41		
Fordyce	348,580	64-65			45		
Sparkman			207,256	218,047		41	41
Fordyce			439,654	480,291		45	45
Totals	**577,799**		**646,910**	**698,338**			
Haynes	47,105	64-65			35		
Marianna	792,540	64-65			36		
Marianna			964,057	*1,614,039		40	40
Totals	**839,645**		**964,057**	**1,614,039**			
Vanndale	158,719	64-65			30		
Cherry Valley	81,503	64-65			38		
Hickory Ridge	104,285	64-65			34		
Cross Co.			346,291	463,556		40	40
Totals	**344,507**		**346,291**	**463,556**			
Calhoun Co.	86,700	64-65			35		
Hampton	215,320	64-65			35		
Hampton			256,210	347,403		45	45
Totals	**302,020**		**256,210**	**347,403**			
Brinkley (Miss. Co.)	37,621	65-66			35		
Manila	318,139	65-66			42		
Manila			369,506	411,728		42	42
Totals	**355,760**		**369,506**	**411,728**			
St.Fran.Co.	4,960	65-66			24		
Palestine	119,495	65-66			43		
Palestine			150,375	177,557		43	43
Totals	**124,455**		**150,375**	**177,557**			
Arkansas Co.	82,825	65-66			40		
DeWitt	562,484	65-66			30		
Clarendon	306,176	65-66			40		
St.Charles	136,865	65-66			38		
Stuttgart	745,949	65-66			38		
DeWitt			688,203	795,150		40	40
Clarendon			338,929	350,575		40	40
St. Charles			155,882	185,749		44	44
Stuttgart			941,747	1,062,678		38	43
Totals	**1,834,299**		**2,124,761**	**2,394,152**			
Childress	86,556	65-66			42		
Nashville	315,251	65-66			40		
Nashville			440,011	511,295		50	50
Totals	**401,807**		**440,011**	**511,295**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Howard Co.							
Training	102,853	65-66			40		
Saratoga	93,954	65-66			40		
Mineral Spgs.	98,954	65-66			45		
Saratoga			198,670	210,408		40	40
Mineral Spgs.			110,013	124,818		50	50
Totals	**295,221**		**308,683**	**335,226**			
Bono	182,099	65-66			35		
Cash	111,104	65-66			36		
Egypt	111,878	65-66			39		
West Side			447,306	517,966		40	40
Totals	**405,081**		**447,306**	**517,966**			
Guernsey	74,725	65-66			37		
Hope	718,312	65-66			40		
Hope			840,984	946,433		40	40
Totals	**793,037**		**840,984**	**946,433**			
Carroll Co.	18,146	65-66			36		
Berryville	300,851	65-66			44		
Green Forest	199,482	65-66			36		
Berryville			314,470	374,485		44	44
Green Forest			204,419	235,741		44	44
Totals	**518,479**		**518,889**	**610,226**			
Moro	214,838	66-67			40		
Aubrey	139,167	66-67			47		
Brickeys	136,481	66-67			40		
Marianna	1,063,478	66-67			40		
Marianna			1,775,410	2,110,707		44	44
Totals	**1,553,964**		**1,775,410**	**2,110,707**			
Keiser	249,619	67-68			40		
Dyess	147,438	67-68			52		
Shawnee	343,673	67-68			43		
Wilson	459,427	67-68			46		
So.Miss.Co.			1,273,138	1,299,318		50	50
Totals	**1,200,157**		**1,273,138**	**1,299,318**			
Logan Co.	22,591	67-68			50		
Paris	376,820	67-68			39		
Paris			407,785	427,891		39	39
Totals	**399,411**		**407,785**	**427,891**			
Sevier Co.	76,484	68-69			46		
Lockesburg	132,037	68-69			40		
Lockesburg			201,014	215,507		40	40
Totals	**208,521**		**201,014**	**215,507**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Wells Bayou	107,660	68-69			40		
Dumas	815,796	68-69			46		
Dumas			947,373	927,456		46	55.75
Totals	**923,456**		**947,373**	**927,456**			
Pike County	30,316	68-69			40		
Kirby	141,335	68-69			40		
Kirby			156,862	171,617		40	40
Totals	**171,651**		**156,862**	**171,617**			
Miller Co.	58,129	68-69			40		
Bright Star	98,767	68-69			30		
Bright Star			183,625	150,234		35	35
Totals	**156,896**		**183,625**	**150,234**			
Burdette	183,503	70-71			40		
Blytheville	2,482,505	70-71			52		
Blytheville			2,837,235	3,209,762		52	52
Totals	**2,666,008**		**2,837,235**	**3,209,762**			
Caddo Gap	98,769	70-71			40		
Norman	129,810	70-71			40		
Caddo Gap			245,398	271,707		54	54
Totals	**228,579**		**245,398**	**271,707**			
Desha Central	347,776	71-72			46		
Watson	225,735	71-72			43		
Delta Special			595,179	667,861		46	46
Totals	**573,511**		**595,179**	**667,861**			
Conway Co.	107,915	73-74			43		
Nemo Vista	178,387	73-74			50		
Morrilton	1,370,354	73-74			50		
Wonderview	222,451	73-74			40		
Nemo Vista			228,508	262,071		50	50
Morrilton			1,518,069	1,794,553		60	60
Wonderview			320,558	386,270		50	50
Totals	**1,879,107**		**2,067,135**	**2,442,894**			
Urbana	129,331	77-78			45		
Lawson	102,652	77-78			40		
El Dorado	6,041,458	77-78			58		
El Dorado			6,687,598	7,507,662		58	58
Totals	**6,273,441**		**6,687,598**	**7,507,662**			
Dixie	189,669	77-78			45		
Brookland	559,310	77-78			48		
Brookland			897,977	1,071,003		56	56
Totals	**748,979**		**897,977**	**1,071,003**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Desha Co.	191,454	78-79			49		
Elaine	1,000,689	78-79			47		
Elaine			1,108,342	1,184,102		57	57
Totals	**1,192,143**		**1,108,342**	**1,184,102**			
Collins	213,435	78-79			34		
Dermott	1,209,776	78-79			46		
Selma	217,546	78-79			43		
Drew Central	678,251	78-79			55		
Dermott			1,466,796	1,704,184		46	46
Drew Central			999,832	1,116,512		55	55
Totals	**2,319,008**		**2,466,628**	**2,820,696**			
Patmos	107,473	78-79			45		
Hope	2,729,359	78-79			48		
Hope			3,274,159	3,527,909		48	48
Totals	**2,836,832**		**3,274,159**	**3,527,909**			
Jefferson Co.	199,514	78-79			49		
Dollarway	2,366,809	78-79			49		
White Hall	2,849,789	78-79			51		
Watson Ch.	3,472,525	78-79			58		
Dollarway			2,767,007	2,958,627		51	51
White Hall			3,922,014	5,247,160		51	51
Watson Chapel			4,098,766	4,418,507		58	58
Totals	**8,888,637**		**10,787,787**	**12,624,294**			
Sherrill	317,381	78-79			40		
Altheimer	853,766	78-79			56.5		
Altheimer			1,463,087	1,493,669		56.5	56.5
Totals	**1,171,147**		**1,463,087**	**1,493,669**			
Rural Dale	192,449	78-79			60		
Magnet Cove	1,064,200	78-79			46		
Benton	3,646,840	78-79			60		
Magnet Cove			1,180,933	1,295,198		46	46
Benton			4,581,911	4,932,344		60	60
Totals	**4,903,489**		**5,762,844**	**6,227,542**			
Carden Bot.	35,473	78-79			30		
Dardanelle	1,339,400	78-79			52		
Dardanelle			1,569,185	1,711,294		52	52
Totals	**1,374,873**		**1,569,185**	**1,711,294**			
Baxter Co.	87,014	78-79			35		
Mt. Home	2,836,405	78-79			57		
Mt. Home			3,915,813	4,799,01		57	57
Totals	**2,923,419**		**3,915,813**	**4,799,018**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Newton Co.	88,605	79-80			55		
Jasper	593,812	79-80			52		
Alpena	523,269	79-80			55		
Kingston	334,821	79-80			60		
Harrison	2,868,381	79-80			50		
Jasper			735,974	869,234		64	64
Alpena			547,836	576,715		55	55
Kingston			382,808	400,816		60	13RB
Harrison			3,028,881	3,495,306		50	50
Totals	**4,408,888**		**4,695,499**	**5,342,071**			
Plumerville	426,078	79-80			56		
East Side	406,541	79-80			66		
Morrilton	2,586,729	79-80			60		
S.Conway Co.			3,968,682	3,976,763		62	62
Totals	**3,419,348**		**3,968,682**	**3,976,763**			
Coal Hill	457,963	82-83			64		
Hartman	499,026	82-83			57		
West Side			1,365,657	1,468,295		64	18.9
Totals	**956,989**		**1,365,657**	**1,468,295**			
Clover Bend	190,593	82-83			52		
Hoxie	1,144,814	82-83			48		
Hoxie			1,545,384	1,673,277		17.3	19.0
Totals	**1,335,407**		**1,545,384**	**1,673,277**			
Plum Bayou	390,068	82-83			59		
Wabbaseka	482,673	82-83			55		
Wabbaseka-Tucker			873,523	940,294		59	59
Totals	**872,741**		**873,523**	**940,294**			
Rector	1,072,624	83-84			18.2		
Greenway	397,922	83-84			14.3		
Clay Co. Central			1,775,266	1,826,295		20	20
Totals	**1,470,546**		**1,775,266**	**1,826,295**			
Dell	662,492	83-84			17.4		
Gosnell	3,507,041	83-84			14.2		
Gosnell			4,650,808	4,871,811		14.2	14.2
Totals	**4,169,533**		**4,650,808**	**4,871,811**			
Leachville	749,924	83-84			17.8		
Monette	796,460	83-84			48.0		
Buffalo Island			1,690,894	1,801,444		19	19
Totals	**1,546,384**		**1,690,894**	**1,801,444**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Lafe	416,329	83-84			18.9		
Marmaduke	860,544	83-84			17.7		
Marmaduke			1,296,217	1,377,620		19	19
Totals	**1,276,873**		**1,296,217**	**1,377,620**			
Portland	471,258	83-84			10.8		
Hamburg	2,221,850	83-84			20.9		
Hamburg			3,019,226	3,312,495		20.9	20.9
Totals	**2,693,108**		**3,019,226**	**3,312,495**			
Linwood	422,702	83-84			55		
Pine Bluff	12,774,819	83-84			57		
Pine Bluff			15,092,429	16,275,961		60	35.2
Totals	**13,197,521**		**15,092,429**	**16,275,961**			
Glendale	548,201	84-85			15.6		
Star City	2,116,807	84-85			17.0		
Star City			2,837,126	2,950,838		29	29
Totals	**2,665,008**		**2,837,126**	**2,950,838**			
Caraway	752,049	84-85			19.7		
Lake City	1,017,530	84-85			16.8		
Riverside			2,185,615	2,187,508		22	22
Totals	**1,769,579**		**2,185,615**	**2,187,508**			
Big Flat	311,981	84-85			55		
Fifty Six	364,849	84-85			21.1		
Tri-County			695,703	714,067		21.3	21.5
Totals	**676,830**		**695,703**	**714,067**			
Oxford	375,243	84-85			20.1		
Rural Special	617,700	84-85			19.2		
Izard County			1,027,769	1,097,452		29.0	29.0
Totals	**992,943**		**1,027,769**	**1,097,452**			
Belleville	435,048	84-85			50		
Havana	596,462	84-85			51		
W. Yell County			1,102,822	1,167,612		19.8	19.8
Totals	**1,031,510**		**1,102,822**	**1,167,612**			
Grapevine	421,104	84-85			14		
Sheridan	4,757,799	84-85			15.8		
Sheridan			5,817,719	6,495,151		24.0	24.0
Totals	**5,178,903**		**5,817,719**	**6,495,151**			
Desha	619,417	84-85			18.6		
Batesville	4,149,396	84-85			21.4		
Batesville			5,356,463	5,593,266		26.4	26.4
Totals	**4,768,813**		**5,356,463**	**5,593,266**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Banks	265,762	84-85			66		
Warren	3,348,050	84-85			59		
Warren			4,006,779	3,995,198		20.1	20.1
Totals	**3,613,812**		**4,006,779**	**3,995,198**			
Beedeville	418,836	84-85			17.1		
Newport	4,925,128	84-85			17.1		
Newport			4,837,565	4,761,950		17.2	17.2
Totals	**5,343,964**		**4,837,565**	**4,761,950**			
Knobel	536,347	84-85			16.0		
Corning	2,333,400	84-85			16.0		
Corning			3,069,268	3,024,763		16.0	16.0
Totals	**2,869,747**		**3,069,268**	**3,024,763**			
Bodcaw	454,797	84-85			30		
Cale	299,462	84-85			19		
Laneburg	365,477	84-85			23.4		
Oak Grove	476,059	84-85			19.8		
Willisville	239,157	84-85			24.8		
Nevada County			1,942,335	2,047,565		34.8	34.8
Totals	**1,834,952**		**1,942,335**	**2,047,565**			
Oak Grove	1,731,718	84-85			18.4		
Paragould	2,783,902	84-85			19.1		
Northeast Arkansas			4,737,292	5,045,673		19.1	19.1
Totals	**4,515,620**		**4,737,292**	**5,045,673**			
Floral	466,618	84-85			19.6		
Pleasant Plns.	655,298	84-85			16.7		
Midland			1,282,527	1,336,709		19.6	19.6
Totals	**1,121,916**		**1,282,527**	**1,336,709**			
St. Charles	482,659	84-85			19.0		
DeWitt	2,391,385	84-85			13.2		
DeWitt			3,020,737	3,325,100		19.6	19.6
Totals	**2,874,044**		**3,020,737**	**3,325,100**			
Thornton	545,696	84-85			11.9		
Bearden	1,191,993	84-85			19.3		
Bearden			1,808,114	1,872,833		24.9	24.9
Totals	**1,737,689**		**1,808,114**	**1,872,833**			
Kingsland	492,557	84-85			11.5		
New Edinberg	382,762	84-85			12.5		
Kingsland			815,444	825,356		20.82	20.82
Totals	**875,319**		**815,444**	**825,356**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Ross Van Ns.	431,529	84-85			19.8		
Eudora	1,931,900	84-85			18.5		
Eudora			2,578,164	2,687,481		26.0	26.0
Totals	**2,363,429**		**2,578,164**	**2,687,481**			
Common	475,509	85-86			18.6		
Trumann	3,297,539	85-86			17.6		
Trumann			4,045,104	4,157,049		17.6	17.6
Totals	**3,773,048**		**4,045,104**	**4,157,049**			
Lepanto	1,217,173	85-86			18.6		
Tyronza	628,602	85-86			18.2		
East Poinsett			1,720,642	1,926,898		24.0	24.0
Totals	**1,845,775**		**1,720,642**	**1,926,898**			
Luxora	1,418,458	85-86			19.2		
S. Miss. Co.	3,710,994	85-86			21.6		
S. Miss. Co.			5,109,698	5,057,090		21.6	21.6
Totals	**5,129,452**		**5,109,698**	**5,057,090**			
Oakland	125,307	85-86			19.5		
Mt. Home	7,021,484	85-86			24.7		
Mt. Home			6,976,130	7,738,325		24.7	24.7
Totals	**7,146,791**		**6,976,130**	**7,738,325**			
Wilmot	674,191	85-86			19.0		
Hamburg	3,312,495	85-86			20.9		
Hamburg			4,445,720	4,330,921		20.9	20.9
Totals	**3,986,686**		**4,445,720**	**4,330,921**			
Etowah	567,724	85-86			16.9		
Manila	1,684,636	85-86			24.2		
Manila			2,272,220	2,253,811		24.2	24.2
Totals	**2,252,360**		**2,272,220**	**2,253,811**			
Gillham	512,814	85-86			24.0		
DeQueen	2,684,820				21.1		
DeQueen			3,132,804	3,330,550		21.1	21.1
Totals	**3,197,634**		**3,132,804**	**3,330,550**			
Village	376,820	85-86			13.7		
Magnolia	5,085,799	85-86			19.4		
Magnolia			5,697,802	6,269,144		19.4	19.4
Totals	**5,462,619**		**5,697,802**	**6,269,144**			
Chidester	691,326	86-87			25.0		
Fairview	4,038,634	86-87			23.0		
Fairview			4,991,378	5,066,260		23.0	
Totals	**4,729,960**		**4,991,378**	**5,066,260**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Leola	482,749	86-87			18.2		
Sheridan	6,495,151	86-87			24.0		
Sheridan			7,264,565	7,585,867		24.0	
Totals	**6,977,900**		**7,264,565**	**7,585,867**			
Palestine	1,039,088	86-87			16.0		
Wheatley	843,853	86-87			21.0		
Palestine Wheatley			1,945,329	1,942,851		20.0	
Totals	**1,882,941**		**1,945,329**	**1,942,851**			
Okolona	417,196	86-87			32.0		
Gurdon	2,083,341	86-87			16.0		
Amity	709,130	86-87			25.0		
Arkadelphia	4,901,817	86-87			31.0		
Delight	774,767	86-87			34.0		
Gurdon			2,195,514	2,187,395		21.0	
Amity			792,082	791,833		25.0	
Arkadelphia			5,314,179	5,336,527		36.5	
Delight			1,048,842	1,019,596		34.0	
Totals	**8,886,251**		**9,350,617**	**9,335,351**			
Sub Totals	**184,238,172**		**200,084,593**	**214,879,027**			
Garland	674,929	89-90			41		
Lewisville	1,573,453	89-90			32.8		
Lewisville			1,821,240	1,912,119		32.8	32.8
Totals	**2,248,382**		**1,821,240**	**1,912,119**			
Oil Trough	846,508	89-90			27.2		
Southside	2,355,371	89-90			23.8		
Newark	3,587,540	89-90			18.0		
Southside			2,834,075	3,342,506		23.8	30.8
Newark			4,652,888	5,047,260		18.0	18.0
Totals	**6,789,419**		**7,486,963**	**8,389,766**			
Wilmar	637,171	89-90			28.0		
DrewCentral	2,230,729	89-90			26.0		
Drew Central			2,850,820	3,221,009		26.0	26.0
Totals	**2,867,900**		**2,850,820**	**3,221,009**			
Washington	640,547	89-90			29.4		
Blevins	1,132,006	89-90			31.3		
Hope	7,139,397	89-90			19.7		
Saratoga	820,197	89-90			31.4		
Blevins			1,356,256	1,521,002		31.3	31.3
Hope			7,804,816	9,281,770		26.0	26.0
Saratoga			1,047,371	1,186,405		31.4	31.4
Totals	**9,732,147**		**10,208,443**	**11,989,177**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Camden	5,561,792	89-90			30.0		
Camden Fairview	5,241,488	89-90			23.0		
Camden Fairview			11,134,822	12,630,072		32.0	32.0
Totals	**10,803,280**		**11,134,822**	**12,630,072**			
Grand Totals	**$ 216,679,300**		**$ 233,586,881**				
Enola	444,183	90-91			32.9		
Mt. Vernon	679,032	90-91			21.1		
Mt. Vernon-Enola			1,119,353	1,122,106		26.0	26.0
Totals	**1,123,215**		**1,119,353**	**1,122,106**			
Griffithville	670,474	90-91			28.3		
Judsonia	1,513,150	90-91			22.0		
Kensett	1,424,590	90-91			26.7		
Riverview			4,148,500	4,125,850		26.7	26.7
Totals	**3,608,214**		**4,148,500**	**4,125,850**			
Strawberry	903,848	91-92			31.0		
Poughkeepsie	386,474	91-92			26.6		
River Valley			1,196,194	1,306,543		31.0	31.0
Totals	**1,290,322**		**1,196,194**	**1,306,543**			
Winthrop	628,171	91-92			31.3		
Horatio	1,614,221	91-92			26.0		
Horatio			2,222,561	2,324,722		26.0	26.0
Totals	**2,242,392**		**2,222,561**	**2,324,722**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Tri-County	826,460	92-93			21.5		
Calico Rock	1,502,262	92-93			39.0		
Marshall	2,277,821	92-93			23.0		
Mtn. View	3,264,513	92-93			25.0		
Stone County	901,934	92-93			28.0		
Calico Rock			1,655,354	1,707,797		39.0	39.0
Marshall			2,423,060	2,566,413		23.0	23.0
Mountain View			3,592,261	3,852,723		25.0	25.0
Stone County			1,142,825	1,170,215		28.0	28.0
Totals	**8,772,990**		**8,813,500**	**9,297,148**			
Dumas	6,695,204	92-93			25.0		
McGehee	3,548,385	92-93			23.2		
Desha Drew	615,102	92-93			21.0		
Dumas			6,612,043	7,140,228		25.0	25.0
McGehee			4,268,385	4,666,026		23.2	23.2
Totals	**10,858,691**		**10,880,428**	**11,806,254**			
Tuckerman	1,637,535	92-93			28.4		
Grubbs	631,927	92-93			30.0		
Tuckerman			2,301,701	2,264,035		28.4	28.4
Totals	**2,269,462**		**2,301,701**	**2,264,035**			

Name School District	Expense Year Before Consol.	Year Before Consol.	Expense Year After Consol.	Expense 2nd Year After Consol.	Millage 2nd Year Before Consol.	Millage Year After Consol.	Millage 2nd Year After Consol.
Altheimer-Sherrill	1,827,393	92-93			32.6		
Wabbaseka-Tucker	1,166,608	92-93			35.0		
Altheimer			3,554,396	3,200,045		32.6	32.6
Totals	**2,994,001**		**3,554,396**	**3,200,045**			
Hamburg	5,566,030	93-94			25.9		
Parkdale	467,194				23.0		
Hamburg			6,141,577	6,372,653		25.9	28.9
Totals	**6,033,224**		**6,141,577**	**6,372,653**			
Sheridan	10,653,275	93-94			26.0		
Prattsville	916,919	93-94			29.0		
Sheridan			11,827,997	12,440,029		26.0	30.5
Totals	**11,570,194**		**11,827,997**	**12,440,029**			
NE Ark	8,416,511	93-94			24.1		
Stanford	745,220	93-94			28.0		
Paragould			10,193,011	10,612,375		24.1	30.0
Totals	**9,161,731**		**10,193,011**	**10,612,375**			
Glenwood	1,701,086	94-95			28.2		
Amity	948,306	94-95			25.0		
Centerpoint			2,661,179	3,154,765		35.0	35.0
Totals	**2,649,392**		**2,661,179**	**3,154,765**			
GRAND TOTALS	**$279,253,128**		**$298,647,278**	**$321,047,695**			